

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA,)	
)	Case No.
Plaintiff,)	
)	
v.)	
)	
MELISSA KELLEY,)	
)	
Defendant.)	
_____)	

COMPLAINT

The United States of America, by and through undersigned counsel, alleges as follows:

1. This action is brought by the United States to reduce to judgment the unpaid federal income tax liabilities of Defendant Melissa Kelley for the 2003, 2004, 2006, 2007, 2008, and 2011 tax years.
2. This action is brought at the direction of the Attorney General of the United States and at the request and authorization of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury, under 26 U.S.C. § 7401.
3. This Court has jurisdiction over this action under 26 U.S.C. §§ 1340 and 1345 and 26 U.S.C. § 7402(a).
4. Venue is proper in this Court pursuant to 28 U.S.C. §§ 1391 and 1396 because Defendant resides in Pinellas County, Florida within the jurisdiction of this Court.
5. Defendant was required to file Forms 1040, U.S. Individual Income Tax Returns, for the 2003, 2004, and 2006 tax years, but failed to do so.

6. As a result, the Internal Revenue Service calculated Defendant's tax liabilities for the 2003, 2004, and 2006 tax years in accordance with procedures authorized under 26 U.S.C § 6020(b).

7. Subsequently, a delegate of the Secretary of the Treasury assessed tax, interest, and penalties against Defendant for the 2003, 2004, and 2006 tax years on the date and in the amounts set forth in the following table:

Tax Year	Assessment Date	Tax	Interest	Penalties
2003	June 8, 2009	\$112,525.00	\$50,652.59	\$2,777.23 (estimated tax) \$24,327.45 (failure to file) \$27,030.50 (failure to pay)
2004	June 8, 2009	\$209,117.00	\$80,952.50	\$5,992.45 (estimated tax) \$47,051.32 (failure to file) \$52,279.25 (failure to pay)
2006	June 8, 2009	\$559.00	\$94.42	\$125.32 (failure to file) \$72.41 (failure to pay)

8. Defendant filed her Forms 1040 for the 2007, 2008, and 2011 tax years on or about July 18, 2017, but failed to pay in full the tax reported on those returns.

9. A delegate of the Secretary of the Treasury assessed tax, interest, and penalties against Defendant for the 2007, 2008, and 2011 tax years on the date and in the amounts set forth in the following table:

Tax Year	Assessment Date	Tax	Interest	Penalties
2007	Sept. 11, 2017	\$1,008.00	\$290.66	\$130.50 (failure to file) \$145.00 (failure to pay)
2008	Sept. 11, 2017	\$1,606.00	\$589.49	\$323.32 (failure to file) \$359.25 (failure to pay)
2011	Sept. 11, 2017	\$4,064.00	\$945.68	\$914.40 (failure to file) \$1,016.00 (failure to pay)

10. A delegate of the Secretary of the Treasury gave notice of the unpaid assessments described in paragraphs 7 and 9, above, to Defendant and made demands for payment as required by law.

11. Despite notice and demand, Defendant has failed and refused to pay in full the assessments described in paragraphs 7 and 9.

12. Taking into account all payments, credits, and abatements, Defendant owes \$882,794.56, as of April 1, 2019, for her unpaid federal income tax liabilities for the 2003, 2004, 2006, 2007, 2008, and 2011 tax years, plus fees, interest, and all statutory additions thereafter provided by law.

WHEREFORE, the United States of America prays for the following relief:

A. That the Court enter judgment in favor of the United States of America and against Melissa Kelley in the amount of \$882,794.56, as of April 1, 2019, for her unpaid federal income tax liabilities for the 2003, 2004, 2006, 2007, 2008, and 2011 tax years, plus fees, interest, and statutory additions thereafter as provided by law; and

B. An award of costs and for such other and further relief as the Court may deem just and proper.

Dated April 1, 2019.

Respectfully submitted,

RICHARD E. ZUCKERMAN
Principal Deputy Assistant Attorney General

/s/ Thomas K. Vanaskie
THOMAS K. VANASKIE
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
202-305-7921 (v)
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Of Counsel:

MARIA CHAPA LOPEZ
United States Attorney

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS

United States of America

(b) County of Residence of First Listed Plaintiff _____

(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)

Thomas K. Vanaskie, U.S. Dep't of Justice, Tax Division
P.O. Box 14198, Washington, DC 20044
202-305-7921

DEFENDANTS

Melissa Kelley

County of Residence of First Listed Defendant Pinellas

(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff
- ☐ 2 U.S. Government Defendant
- ☐ 3 Federal Question (U.S. Government Not a Party)
- ☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- | | PTF | DEF | | PTF | DEF |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

IV. NATURE OF SUIT (Place an "X" in One Box Only)Click here for: [Nature of Suit Code Descriptions.](#)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes
REAL PROPERTY <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	CIVIL RIGHTS <input type="checkbox"/> 440 Other Civil Rights <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 445 Amer. w/Disabilities - Employment <input type="checkbox"/> 446 Amer. w/Disabilities - Other <input type="checkbox"/> 448 Education PRISONER PETITIONS Habeas Corpus: <input type="checkbox"/> 463 Alien Detainee <input type="checkbox"/> 510 Motions to Vacate Sentence <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty Other: <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition <input type="checkbox"/> 560 Civil Detainee - Conditions of Confinement			

V. ORIGIN (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding ☐ 2 Removed from State Court ☐ 3 Remanded from Appellate Court ☐ 4 Reinstated or Reopened ☐ 5 Transferred from Another District (specify) ☐ 6 Multidistrict Litigation - Transfer ☐ 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTIONCite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
26 USC Sec. 7402Brief description of cause:
Reduce Tax Assessments to Judgment**VII. REQUESTED IN COMPLAINT:**☐ CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$ 883,000.00CHECK YES only if demanded in complaint:
JURY DEMAND: ☐ Yes ☒ No**VIII. RELATED CASE(S) IF ANY**

(See instructions):

JUDGE _____

DOCKET NUMBER _____

DATE

04/01/2019

SIGNATURE OF ATTORNEY OF RECORD

/s/ Thomas K. Vanaskie

FOR OFFICE USE ONLY

RECEIPT # _____

AMOUNT _____

APPLYING IFP _____

JUDGE _____

MAG. JUDGE _____

Middle District of Florida

Civil Action No.

Signature of Clerk or Deputy Clerk